App. F. IX-4

19 52-53 / (CB)

File No. 222-50

Previous References.

Serial Nos. |

Later References.

GENERAL AND REVENUE SECRETARIAT

Serial Nos. One

/

Part B for Any Year

SUBJECT D

on the Inclusion of a Revenue Board in Mysore.

for 1951 to 60

2963/CB

ARYAPRASAKTA
RT V. VEDAVYASACHARYA, B.A.,
Revenue Commissioner.

NEW PUBLIC OFFICES,
Dated Bangalore, 24th August 1950.

D. O. No. R3-3567-49
Encl. one

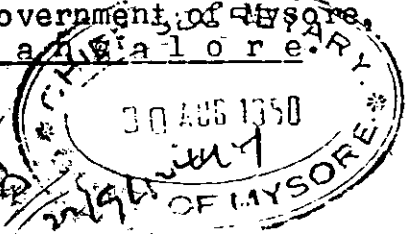
Dear Sri Srinivasan,

I am enclosing herewith for the information of Government a copy of the Un-official Note regarding the constitution of a Board of Revenue in Mysore, recorded by me in File No. 7777/R. received from the Revenue Secretary to Government.

CB.

Yours sincerely,
Vedamurthy
25/8

Sri K. Srinivasan, B.Sc.,
Chief Secretary to the
Government of Mysore,
Bangalore.



28.8.50

Submitted for perusal.
Chief Secy)
29.8.50

31/8/50

Returned with compliments.

At present the final appellate authority under the Mysore Land Revenue Code is the - - Government, and certain cases under other - - enactments also - particularly those relating to Taxation, go up to Government either on -- appeal or in revision. This procedure is -- similar to that which was in force in the - - British Indian Provinces prior to 1st April 1937 when the Provincial autonomy came into force in those Provinces under the Government of India Act 1935. Section 296 of the Act specifically prohibited members of the - - - Legislature being members of any Tribunal - - having jurisdiction to entertain appeals and revise decisions in Revenue Cases. It also laid down that the jurisdiction which was - - vested in the Local Government before the - - commencement of the Act shall be transferred to a Tribunal to be constituted by the - - - Governor until provision was made by an Act of the Provincial Legislature. In accordance -- with the above Section all the Provinces where Government was the final appellate authority in Revenue matters constituted Revenue Appellate Tribunals, and some of them constituted Boards of Revenue giving them appellate work as well as some administrative functions. Though these appellate Tribunals were originally constituted by an order of the Governor, they have been - - given statutory footing by virtue of Acts passed by the Legislature concerned. In Bengal, - - United Provinces, Madras and Bihar, Boards of

of Revenue had been in existence even prior to 1st April 1937. A Board of Revenue was - - - constituted recently in Central Provinces and the creation of Orissa Province, a Board of -- Revenue was created in Orissa also. Bombay and Assam have Revenue Appellate Tribunals.

What is the practice in other Part B States? In Part A States, what is the relationship of the Board or Tribunal vis-a-vis Govt. and High Ct.?

The first point for consideration is - - whether the existing practice of appeals going up to Government in Revenue matters needs any change. Even though the Constitution of - - India does not contain any Article corresponding to Section 296 of the Government of India Act of 1935, there are other Provisions in the Constitution in view of which it would not be desirable for Government to dispose of Revenue and other appeals. Article 225 of the - - - Constitution contains a proviso, which reads as follows:-

> "Provided that any restriction to which the exercise of original jurisdiction by any of the High Courts with respect to any matter concerning the Revenue or concerning any Act ordered or done in the collection thereof was subject immediately before the commencement of the Constitution shall no longer apply to the exercise of such jurisdiction."

In view of this the High Court can reopen any matter in respect of which the orders of Government would have been final in the past. It would not be correct for Government to - - dispose of appeals if orders of Government in such appeals can be contested in the High Court Government should hear appeals only when its -- orders are absolutely final. Otherwise there will be room for unnecessary friction between Government and the High Court, and it is - - - desirable that there should be as little opportu-

opportunity as possible for the one to comment on the Acts of the other as both are to be supreme in the respective fields allotted to them by the - - Constitution.

If this principle is accepted, the next - - question will be the alternative Tribunal for - hearing appeals and whether it shall be purely an appellate Tribunal or whether it shall have - - - administrative functions as well as appellate - - functions. Even those Provinces which constituted Boards of Revenue purely as appellate - - Bodies have, on the basis of experience gained, considered it desirable to give some administrative powers also to the Board. Moreover as the High Court will have power to go into such cases, the administrative and appellate powers can be -- combined without any objection. In Madras the Board has been both an administrative and judicial Body from the beginning, and it appears to me - - that the arrangement in force in Madras can best be adopted in Mysore also. I am of opinion that the administration on the following subjects may be vested in the Board which may consist of three permanent members and two additional members as long as procurement and distribution of food - - grains and other essential commodities, and the intensive Scheme for increase of Food Production have to be attended to:-

1) Land Revenue including Settlement.
2) M u z r a i.
3) E x c i s e.
4) Sales Tax and other Commercial Taxes.
5) Registration and Stamps.
6) Rural Development and Amelioration of Depressed Classes.
7) Procurement and Distribution of Food Grains.
8) Control of Prices and Distribution of Essential Commodities other than Food Grains.
9) Scheme for stepping up Food Production.

as being impartial. The several Assistants to the Officers whose functions will be taken over by the Board of Revenue may function as Joint - Secretaries to the Board of Revenue in the - - several Departments. The Revenue Commissioner has got two Assistants - one of them being - - Generally of the status of a Senior Assistant Commissioner and I would suggest that this post may be converted to that of a Deputy Commissioner and the Officer may be styled as Secretary to the Board of Revenue. Even here the extra cost will not be much. The advantages to be gained by -- entrusting administrative functions also to the Board of Revenue are the following:-

Policy making shd. continue to be at Govt. level.

1) There will be greater scope for co-ordination of the work relating to the several Departments in the Districts as the Deputy Commissioners will then look to the Board only in all important matters instead of receiving instructions from a number of Heads of - - - Departments.

2) The Board which will consist of Senior Officers of Government with mature experience will be in a position to offer expert advice on all important Schemes of Government.

3) There will be a greater continuity in the administration of the several Departments if the Board is entrusted with their - - administration. If there is a single -- Head of the Department, it is likely that policies will change with the change of incumbent. If the Board is responsible for all important matters affecting the several Departments under its control, -- there will be no violent changes due to changes of Personnel, as it is extremely unlikely that the entire Personnel of the Board will be changed at the same time. There will be greater link between the -- past and present.

4) Whenever any important Scheme requiring priority attention of all Officers is formulated, the Members of the Board can attend to its implementation in specified territorial areas and there will be scope for personal direction by the - - Members in a limited area. At present each Head of Department concerned will have to tour all over the State and - - there will not be much scope for intensive work.

as being impartial. The several Assistants to the Officers whose functions will be taken over by the Board of Revenue may function as Joint - Secretaries to the Board of Revenue in the - - several Departments. The Revenue Commissioner has got two Assistants - one of them being - - generally of the status of a Senior Assistant Commissioner and I would suggest that this post may be converted to that of a Deputy Commissioner and the Officer may be styled as Secretary to the Board of Revenue. Even here the extra cost will not be much. The advantages to be gained by -- entrusting administrative functions also to the Board of Revenue are the following:-

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5) In times of natural calamities such as flood, etc., over a widespread area, the Members of the Board can tour in the - - areas on a territorial basis and it will thus be possible to give relief more - - expeditiously than if a single Head of a Department has to tour over the entire - State and arrange for relief.

For these reasons, I am of opinion that it is necessary to constitute a Board of - - Revenue for Mysore on the lines broadly - - indicated above. If these proposals find the acceptance of Government, a detailed - - Scheme will be worked out and submitted for orders. The several Acts which now constitute Government as the final appellate - - - authority will have to be amended, making the Board the appellate authority and also - - - providing for a reference to the High Court, as under the Income-Tax Act, on the application of the party aggrieved. The High Court must naturally have power to go into cases of refusal to refer to the Court.

Revenue Commissioner.

25/8